

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA**

IN RE:	Chapter 11
MERCY HOSPITAL, IOWA CITY, IOWA, <i>et al.</i> ,	Case No. 23-00623 (TJC)
Debtors.	Jointly Administered
	Objection Deadline: 04/29/2024 at 4:00 pm (CT)

**SUMMARY OF SECOND FEE APPLICATION OF DAY RETTIG MARTIN, P.C. AS
COUNSEL TO THE OFFICIAL COMMITTEE OF PENSIONERS FOR ALLOWANCE
OF COMPENSATION AND REMIMBURMENT OF EXPENSES FOR THE PERIOD
FROM DECEMBER 1, 2023 THROUGH DECEMBER 31, 2023**

Name of Applicant: Day Rettig Martin, P.C.

Authorized to Provide Professional Services to: Official Committee of Pensioners

Date of Retention: November 4, 2023

Date of Order Authorizing Retention: November 13, 2023, Doc. 506

Period for which Compensation and Reimbursement is Sought: December 1, 2023 through December 31, 2023

Amount of Compensation Sought as Actual, Reasonable and Necessary: \$16,902.00 (80% of \$21,127.50)

Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary: \$70.74

Application Type: Monthly

SUMMARY OF DAY RETTIG MARTIN, P.C. APPLICATIONS FOR COMPENSATION

Application	Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees & Expenses
First	04/15/24	11/04/23 – 11/30/23	\$20,544.00 (80% of 25,680.00)	\$0.00	
Second	04/15/24	12/01/23 – 12/31/23	\$16,902.00 (80% of 21,127.50)	\$70.74	

**SUMMARY OF BILLING BY PROFESSIONALS
DECEMBER 1, 2023 – DECEMBER 31, 2023**

Name of Professional	Position, Department, Year of Bar Admission	Hourly Billing Rate	Total Billed Hours	Total Compensation
Paula L. Roby	Shareholder, Bankruptcy Bar Admission: 1999	\$375.00	54.30	\$16,290.00 (80% of 20,362.50)
Paula L. Roby	Shareholder, Bankruptcy Bar Admission: 1999	\$187.50	2.40	\$360.00 (80% of 450.00)
Julie G. Quist	Paralegal	\$150.00	2.10	\$252.00 (80% of 315.00)
TOTALS:			58.80	\$16,902.00 (80% of 21,127.50)

**COMPENSATION BY PROJECT CATEGORY
DECEMBER 1, 2023 – DECEMBER 31, 2023**

Project Category	Total Hours	Total Fees
A. Asset Analysis and Recovery	17.80	\$6,675.00
B. Case Administration	1.80	\$270.00
C. Court Hearings	5.70	\$2,137.50
D. Employment and Fee Applications	0.80	\$232.50
E. Litigation	0.00	N/A
F. Litigation Planning	0.00	N/A
G. Meetings and Communications with Professionals	18.90	\$7,087.50
H. Pension Analysis	1.20	\$450.00
I. Plan and Disclosures Statement	0.70	\$262.50
J. Review Pleadings	9.50	\$3,562.5
K. Other Contested Matters	0.00	N/A
L. Travel (billed at 50%)	2.40	\$450.00

TOTALS:	58.80	\$21,127.50
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**EXPENSE SUMMARY
DECEMBER 1, 2023 – DECEMBER 31, 2023**

Expense Category	Service Provider (if applicable)	Total Expenses
Travel: (2x) Cedar Rapids – Iowa City	roundtrip mileage	\$70.74
TOTALS:	0.00	\$70.74

Day Rettig Martin, P.C. (the “Applicant” or “DRM”), counsel to the Official Committee of Pensioners (the “Pensioners Committee”) in the above-captioned chapter 11 case (the “Chapter 11 Case”), hereby applies (the “Application”), pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Court’s *Order Establishing Procedures for Interim Compensation And Reimbursement of Expenses of Professionals* (Doc. 224) (the “Interim Compensation Order”), for allowance of compensation for services rendered and reimbursement of expenses for the period from **December 1, 2023** through **December 31, 2023** (the “Application Period”), and respectfully represents as follows:

1. The Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b).
2. Venue of the Chapter 11 Case and this Application in this District is proper under 28 U.S.C. §§ 1408 and 1409.
3. The legal predicates for the relief requested herein are Bankruptcy Code sections 330 and 331, Bankruptcy Rule 2016, and the Interim Compensation Order.

BACKGROUND

A. Formation of the Official Committee of Pensioners

4. On August 7, 2023, (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the Northern District of Iowa (the “Court”) commencing these bankruptcy cases.

5. On September 13, 2023, Paula L. Roby of DRM appeared for a group of Mercy Pensioners (Doc. 212) and on October 4, 2023, for the Mercy Pensioners Ad-Hoc Committee (Doc. 332).

6. On October 18, 2023, counsel for the Mercy Pensioners Ad-Hoc Committee filed a Motion to Establish an Official Committee of Pensioners Under 11 U.S.C. § 1102 (a)(2) (Doc. 385). A hearing on the Motion was held October 27, 2023, and the Motion was granted November 3, 2023 (Doc. 451). The following day, eight members of the Mercy Pensioners Ad-Hoc Committee were appointed to serve as the Official Committee of Pensioners (the “Pensioners Committee”) (Doc. 458).

B. The Retention of Day Rettig Martin, P.C.

7. On November 8, 2023, the Pensioners Committee applied to the Court (Doc. 479) (the “DRM Application”) for an order authorizing it to retain and employ DRM as their counsel, effective as of November 4, 2023. On November 13, 2023, the Court entered an order authorizing such retention (Doc. 506).

RELIEF REQUESTED

8. All services for which compensation is requested were performed for or on behalf of the Pensioners Committee. During the compensation period, DRM received no payment and no promises of payment from any source other than the Debtors for services to be rendered in any

capacity in connection with the matters covered by this Application. There is no agreement or understanding between DRM and any other person, other than members of DRM for sharing of any compensation to be received for services rendered in the Chapter 11 Case.

9. Pursuant to the Interim Compensation Order and Bankruptcy Code section 331, DRM is seeking compensation in the amount of \$16,902.00, which is equal to eighty percent (80%) of the \$21,127.50 in fees for professional services rendered by DRM during the Application Period. This amount is derived solely from the applicable hourly billing rates of DRM's personnel who rendered services to the Debtors. In addition, DRM incurred \$70.74 in out-of-pocket expenses during the Application Period.

A. Compensation Requested

10. Attached hereto as **Exhibit A** is a detailed itemization, by project category, of all services performed by DRM with respect to the Chapter 11 Case during the Application Period. This detailed itemization complies with the Interim Compensation Order and the Bankruptcy Code in that each time entry contains a separate time allotment, a description of the type of activity, and the subject matter of the activity, all time is billed in increments of one-tenth of an hour, time entries are presented chronologically in categories, and all meetings or hearings are individually identified.

11. The attorney(s) and paraprofessional(s) who rendered services related to each project category are identified in **Exhibit A**, along with the number of hours for each individual and the total compensation sought for each category.

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B. Expense Reimbursement

12. DRM incurred out-of-pocket expenses during the Application Period in the amount of \$0.00. Descriptions of the expenses actually occurred are identified in **Exhibit A** in relation to each project category. The expenses are broken down into categories of charges.

13. DRM provided a wide array of legal services to the Pensioners Committee. The services rendered by DRM are separated by project category and are more fully described in the Summary of Services by Project spreadsheet attached to this Application as **Exhibit B**.

CONCLUSION

14. DRM believes that the time entries, rates, and expenses included in **Exhibit A** are reasonable, customary, and in compliance with the requirements of the Bankruptcy Code and the Interim Compensation Order.

15. DRM reserves the right to correct, amend, or supplement this Application, including, without limitation, to seek payment in the event this Application is not approved in full.

WHEREFORE, DRM respectfully requests that the Court enter an order: (i) awarding DRM allowance of (a) eighty percent (80%) of the fees for the Application Period in the amount of \$16,902.00; and (b) the reimbursement of one-hundred percent (100%) of the actual and necessary expenses DRM incurred during the Application Period in the amount of \$70.74; (ii) authorizing and directing the Debtors to pay DRM \$16,972.74, representing the total amount owed for the Application Period; and (iii) granting such other relief as is just and proper.

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Dated: April 15, 2024

Respectfully submitted,
DAY RETTIG MARTIN, P.C.

/s/ Paula L. Roby

Paula L. Roby AT0006749

Telephone: (319) 365-0437

FAX: (319) 365-5866

E-mail: paula@drpjlaw.com

ATTORNEY FOR THE
OFFICIAL COMMITTEE OF PENSIONERS

Certificate of Service

The undersigned certifies, under penalty of perjury, that on this April 15, 2024, the foregoing document was electronically filed with the Clerk of Court using the Northern District of Iowa CM/ECF and the document was served electronically through the CM/ECF system to the parties of this case.

/s/ Julie G. Quist

Day Rettig Martin, P.C.

150 1st Avenue NE Suite 415

P. O. Box 2877

Cedar Rapids IA 52406-2877

Phone: 319-365-0437 Fax: 319-365-5866

Mercy Pensioners Committee

Statement Date: April 15, 2024

Statement No. 123220

Account No. 100082.01

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Fees

			Rate	Hours	
12/01/2023	PLR	Receive and review Motion to Dismiss/Withdraw and Order Granting same.	375.00	0.30	112.50
	PLR	E-mail communication with Attorney Roy Leaf regarding call to discuss Pension issues.	375.00	0.20	75.00
	PLR	E-mail correspondence regarding scheduling call with Bondholder Professionals.	375.00	0.30	112.50
12/02/2023	PLR	Legal research regarding Church Plan Sponsor issues in Bankruptcy, options for continuing Administration of Plan, effect on Church Plan status.	375.00	4.80	1,800.00
12/04/2023	JGQ	Review file; send prior Application to Employ Financial Advisor to Attorney Paula Roby per her instruction.	150.00	0.10	15.00
	PLR	Participate in Zoom meeting with Counsel for Bondholders.	375.00	0.50	187.50
	PLR	Phone and e-mail correspondence with Marc Ross regarding case background.	375.00	1.40	525.00
	PLR	Receive additional correspondence from Ron Winters; respond to same.	375.00	0.30	112.50
12/05/2023	PLR	Receive and review Witness and Exhibit Lists from Debtors.	375.00	1.10	412.50
	PLR	Receive and review Witness and Exhibit Lists from Bondholders.	375.00	1.20	450.00
	PLR	Receive and review Motion to Extend Exclusivity.	375.00	0.60	225.00
	PLR	Receive and review Witness and Exhibit Lists from Unsecured Creditors' Committee.	375.00	0.70	262.50
	PLR	Prepare Witness and Exhibit Lists for Official Committee of Pensioners (1.20); prepare for hearing (1.80).	375.00	3.00	1,125.00
12/06/2023	JGQ	Draft e-mail to Pensioners containing Zoom meeting information.	150.00	0.10	15.00
	PLR	Correspondence with Attorney Roy Leaf regarding Humana.	375.00	0.20	75.00
	PLR	Receive and review Bondholder's Objection to Motion to Extend Exclusivity.	375.00	0.60	225.00
	PLR	Attention to Waterfall issues in Draft Plan.	375.00	0.70	262.50
12/07/2023	PLR	Receive and review Humana's Agreed Motion regarding late filed claims.	375.00	0.40	150.00
	PLR	Receive and review Order Setting Hearing on Exclusivity.	375.00	0.20	75.00

Statement Date: 04/15/2024
Statement No. 123220
Account No. 100082.0

Mercy Pensioners Committee

			Rate	Hours	
	PLR	Participate in Teams' meeting with Debtors' Counsel and Professionals regarding Pension issues.	375.00	1.00	375.00
	PLR	Follow-up call with Marc Ross regarding Debtor call.	375.00	0.60	225.00
	PLR	E-mail correspondence with FTI, Marc Ross regarding financial professionals' weekly call.	375.00	0.30	112.50
	PLR	Draft Term Sheet of Debtors with Bondholder's mark-ups; compare to Bondholder's version.	375.00	0.80	300.00
	PLR	Telephone call with Official Committee of Pensioners regarding draft Term Sheet of Debtors with Bondholder's mark-ups.	375.00	1.00	375.00
	PLR	E-mail correspondence with Marc Ross regarding draft Term Sheet of Debtors with Bondholder's mark-ups.	375.00	0.30	112.50
	PLR	E-mail correspondence with Official Committee of Pensioners member regarding upcoming meeting with Financial Advisor regarding his retention.	375.00	0.40	150.00
12/08/2023	PLR	Review correspondence between Allegra and Debtors regarding potential effect on Pensioners' claims.	375.00	0.40	150.00
12/09/2023	PLR	Receive and review e-mail from Attorney Nathan Coco regarding attached updated Term Sheet.	375.00	0.90	337.50
	PLR	Work on Marc Ross retention, including draft Retention Letter.	375.00	0.50	187.50
12/11/2023	JGQ	Review biography of Marc Ross; send it and draft Retention Letter from Marc Ross to Official Committee of Pensioners.	150.00	0.30	45.00
	PLR	E-mail correspondence with Official Committee of Pensioners regarding meeting and case status.	375.00	0.60	225.00
	PLR	Receive and review Objection of the Trustee to Third Fee Application of McDermott, Will and Emery.	375.00	0.30	112.50
	PLR	Analysis of recovery for Pensioners in updated Term Sheet.	375.00	1.30	487.50
12/12/2023	JGQ	Prepare documents for upcoming meeting for Attorney Paula Roby and Marc Ross.	150.00	0.80	120.00
	PLR	Travel to Iowa City to meet with Official Committee of Pensioners. (Half rate)	187.50	0.60	112.50
	PLR	Participate in meeting with Official Committee of Pensioners and Marc Ross.	375.00	2.80	1,050.00
	PLR	Travel to Cedar Rapids from Iowa City. (Half rate)	187.50	0.60	112.50
	PLR	Meet with Marc Ross regarding case background and pertinent pleadings. `	375.00	2.50	937.50
12/13/2023	JGQ	Receive, review, and prepare documents received from Official Committee of Pensioners for Attorney Paula Roby.	150.00	0.30	45.00
	PLR	Travel to Iowa City to Mercy Hospital and meet with Counsel for Debtors with Financial Advisor. (Half-rate)	187.50	0.60	112.50
	PLR	Participate in meeting at Mercy Hospital Iowa City with Attorneys Roy Leaf, Daniel Simon, Peg Brubaker, Jim Porter and Marc Ross.	375.00	1.70	637.50
	PLR	Travel to Cedar Rapids from Iowa City. (Half-rate)	187.50	0.60	112.50
	PLR	Receive and review correspondence with Official Committee of Pensioners regarding meeting follow-up issues.	375.00	0.70	262.50
	PLR	Review Cash Collateral filings; prepare for 12/19/23 Hearing on Cash Collateral and Cash Management Motions.	375.00	2.70	1,012.50

Statement Date: 04/15/2024
Statement No. 123220
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Mercy Pensioners Committee

			Rate	Hours	
12/14/2023	PLR	Telephone call with Marc Ross, Attorneys Nathan Coco and Megan Preusker, and John Dinan regarding Plan negotiations update.	375.00	0.80	300.00
	PLR	E-mail correspondence with Official Committee of Pensioners regarding Plan negotiations update.	375.00	0.50	187.50
	PLR	Receive and review Pension Trust documents with Principal Financial from Debtors.	375.00	1.60	600.00
	PLR	Receive documents from Jim Porter of Mercy Iowa City, including Cash Flow Report, audited financials, 2023 Actuarial Report for Pension, Pension Summary prepared by Debtors, and Foundation documents; review same with Marc Ross.	375.00	3.60	1,350.00
	PLR	Receive and review introductory e-mail to Narendra at FTI from Jim Porter (.10); telephone call with Marc Ross regarding same (.10).	375.00	0.20	75.00
	PLR	E-mail correspondence with Official Committee of Pensioners regarding list of pensioners.	375.00	0.20	75.00
	PLR	E-mail correspondence with Attorney Roy Leaf regarding Confidentiality Agreement; executed same.	375.00	0.40	150.00
	PLR	Receive and review correspondence from Allegra.	375.00	0.30	112.50
12/15/2023	PLR	Telephone conference with Attorneys Nathan Coco and Megan Preusker.	375.00	0.40	150.00
	PLR	Receive and review Waterfall Model from P. Chadwick.	375.00	0.40	150.00
	PLR	Receive and review several Applications for Compensation recently filed.	375.00	1.50	562.50
	PLR	Receive and review proposed Order regarding Everbank.	375.00	0.40	150.00
	PLR	Receive and review Notice of Continuation of Cash Collateral Hearing and Stipulation with attachment regarding same signed by all major stakeholders except Office Committee of Pensioners.	375.00	0.90	337.50
	PLR	Expedited Motion to Continue (0.4); telephone conference with Official Committee of Pensioners regarding same.(0.5)	375.00	0.90	337.50
	PLR	Correspondence with Committee members.	375.00	0.40	150.00
12/18/2023	PLR	Work on legal analysis of treatment of Qualified Church Plans in Chapter 11 Bankruptcy vs ERISA (PBGC backed) Plans.	375.00	3.40	1,275.00
	PLR	Attention to Internal Revenue Service qualification documents.	375.00	0.60	225.00
	PLR	Continued attention to Sponsor issue, Options available.	375.00	1.30	487.50
	PLR	Review Internal Revenue Service designation requirements.	375.00	1.20	450.00
12/20/2023	JGQ	Review and format Confidentiality/Non-Disclosure Agreement between Mercy Hospital, Iowa City and Official Committee of Pensioners and finalize same; send version executed by Attorney Paula Roby to Marc Ross for signature; receive and review fully executed version from Marc Ross.	150.00	0.50	75.00
		For Current Services Rendered		58.80	21,127.50

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Paula L Roby	2.40	\$187.50	\$450.00
Paula L Roby	54.30	375.00	20,362.50

Statement Date: 04/15/2024
Statement No. 123220
Account No. 100082.0

Mercy Pensioners Committee

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Julie G. Quist	2.10	150.00	315.00

Advances

12/12/2023	Round trip mileage for Attorney Paula Roby to travel to Iowa City for Official Committee of Pensioners meeting. (54 miles x \$.655 per mile)	35.37
12/13/2023	Round trip mileage for Attorney Paula Roby to travel to Iowa City to meet with Counsel for Debtors. (54 miles x \$.655 per mile)	35.37
	Total Advances	70.74
	Total Current Work	21,198.24
	Previous Balance	\$25,680.00
	Balance Due	<u>\$46,878.24</u>

Please make all checks payable to Day Rettig Martin, P.C. Thank you.

Mercy Pensioners Committee

December 1-31, 2023

SUMMARY OF SERVICES BY PROJECT

A. Asset Analysis and Recovery

Date	Tmkr	Hrs to Bill	Amount	Description
12/02/2023	PLR	4.80	1,800.00	Legal research regarding Church Plan Sponsor issues in Bankruptcy, options for continuing Administration of Plan.
12/07/2023	PLR	0.80	300.00	Draft Term Sheet of Debtors with Bondholder's mark-ups; compare to Bondholder's version.
12/08/2023	PLR	0.40	150.00	Review correspondence between Allegra and Debtors regarding potential effect on Pensioners' claims.
12/11/2023	PLR	1.30	487.50	Analysis of recovery for Pensioners in updated Term Sheet.
12/14/2023	PLR	1.60	600.00	Receive and review Pension Trust documents with Principal Financial from Debtors.
12/14/2023	PLR	3.60	1,350.00	Receive documents from Jim Porter of Mercy Iowa City, including Cash Flow Report, audited financials, 2023 Actuarial Report for Pension, Pension Summary prepared by Debtors, and Foundation documents; review same with Marc Ross.
12/18/2023	PLR	3.40	1,275.00	Work on legal analysis of treatment of Qualified Church Plans in Chapter 11 Bankruptcy vs ERISA (PBGC backed) Plans.
12/18/2023	PLR	0.60	225.00	Attention to Internal Revenue Service qualification documents.
12/18/2023	PLR	1.30	487.50	Continued attention to Sponsor issue. Options available.
Totals:		17.80	6,675.00	

B. Case Administration

Date	Tmkr	Hrs to Bill	Amount	Description
12/04/2023	JGQ	0.10	15.00	Review file; send prior Application to Employ Financial Advisor to Attorney Paula Roby per her instruction.
12/06/2023	JGQ	0.10	15.00	Draft e-mail to Pensioners containing Zoom meeting information.
12/12/2023	JGQ	0.80	120.00	Prepare documents for upcoming meeting for Attorney Paula Roby and Marc Ross.
12/13/2023	JGQ	0.30	45.00	Receive, review, and prepare documents received from Official Committee of Pensioners for Attorney Paula Roby.
12/20/2023	JGQ	0.50	75.00	Review and format Confidentiality/Non-Disclosure Agreement between Mercy Hospital, Iowa City and Official Committee of Pensioners and finalize same; send version executed by Attorney Paula Roby to Marc Ross for signature; receive and review fully executed version.
Totals:		1.80	270.00	

C. Court Hearings

Date	Tmkr	Hrs to Bill	Amount	Description
12/05/2023	PLR	3.00	1,125.00	Prepare Witness and Exhibit Lists for Official Committee of Pensioners (1.20); prepare for hearing (1.80).
12/13/2023	PLR	2.70	1,012.50	Review Cash Collateral filings; prepare for 12/19/23 Hearing on Cash Collateral and Cash Management Motions.
Totals:		5.70	2,137.50	

D. Employment and Fee Applications

Date	Tmkr	Hrs to Bill	Amount	Description
12/09/2023	PLR	0.50	187.50	Work on Marc Ross retention, including draft Retention Letter.
12/11/2023	JGQ	0.30	45.00	Review biography of Marc Ross; send it and draft Retention Letter from Marc Ross to Official Committee of Pensioners.
Totals:		0.80	232.50	

G. Meetings and Communications with Professionals

Date	Tmkr	Hrs to Bill	Amount	Description
12/01/2023	PLR	0.20	75.00	E-mail communication with Attorney Roy Leaf regarding call to discuss Pension issues.
12/01/2023	PLR	0.30	112.50	E-mail correspondence regarding scheduling call with Bondholder Professionals.
12/04/2023	PLR	0.50	187.50	Participate in Zoom meeting with Counsel for Bondholders.
12/04/2023	PLR	1.40	525.00	Phone and e-mail correspondence with Marc Ross regarding case background.
12/04/2023	PLR	0.30	112.50	Receive additional correspondence from Ron Winters; respond to same.
12/06/2023	PLR	0.20	75.00	Correspondence with Attorney Roy Leaf regarding Humana.
12/07/2023	PLR	1.00	375.00	Participate in Teams' meeting with Debtors' Counsel and Professionals regarding Pension.
12/07/2023	PLR	0.60	225.00	Follow-up call with Marc Ross regarding Debtor call.
12/07/2023	PLR	0.30	112.50	E-mail correspondence with FTI, Marc Ross regarding financial professionals' weekly call.
12/07/2023	PLR	1.00	375.00	Telephone call with Official Committee of Pensioners regarding draft Term Sheet of Debtors with Bondholder's mark-ups.

Totals:	18.90	7,087.50
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H. Pension Analysis

Totals:	1.20	450.00
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I. Plan and Disclosures Statement

Totals:	0.70	262.50
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J. Review Pleadings

Totals:	9.50	3,562.50
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L. Travel (billed at 50%)

PLR	0.60	112.50
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12/13/2023	PLR	0.60	112.50	Travel to Iowa City to Mercy Hospital and meet with Counsel for Debtors with Financial Advisor (Half-rate)
12/13/2023	PLR	0.60	112.50	Travel to Cedar Rapids from Iowa City. (Half-rate)
Totals:		2.40	450.00	

	Hrs to Bill	Amount
All:	58.80	21,127.50

	Fees 80%	16,902.00
	Expenses	70.74
Grand Total:		16,972.74